



കേരള സർക്കാർ
Government of Kerala
2019



Regn. No. KERBIL/2012/45073
dated 5-9-2012 with RNI

Reg. No. KL/TV(N)/634/2018-20

കേരള ഗസറ്റ് KERALA GAZETTE

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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PART IV Private Advertisements and Miscellaneous Notifications

KERALA STATE GOODS AND SERVICES TAX DEPARTMENT**NOTIFICATION**

[No. 11/2019-STATE TAX]

No. CT/224/2019-C1.

Thiruvananthapuram, 29th September 2019.

As per the notification issued under G. O. (P) No. 96/2019/TAXES dated 29th June, 2019 and published as S.R.O. No. 435/2019 in the Kerala Gazette Extraordinary No. 1445 dated 1st July, 2019 the Government of Kerala had decided to implement the Kerala Flood Cess with effect from 1-8-2019. As per the notification issued under G. O. (P) No. 80/2019/TAXES dated 25th May, 2019 and published as S.R.O. No. 359/2019, the Government have notified that the due date for filing GSTR 3B return is applicable for return for Kerala Flood Cess also. As such the Flood Cess returns are to be filed on or before the 20th of the succeeding month.

But various trade bodies/organizations have raised certain practical difficulties with regard to filing of Kerala Flood Cess returns along with GSTR 3B returns. The Department has examined the issue and has found that the issues raised are genuine and merits consideration. In the circumstances, in exercise of the powers conferred by section 168 of the Kerala Goods and Services Tax Act, 2017 (20 of 2017) read with sub-section (4) of section 14 of Kerala Finance Act, 2019 and sub-rule (5) of rule 61 of the Kerala State Goods and Services Tax Rule, 2017, the Commissioner of State Tax hereby extends the due date for filing Kerala Flood Cess return for the month of August, 2019 to the 30th of September, 2019.

TINKU BISWAL IAS,
Commissioner.

NOTIFICATION

[No. 12/2019-STATE TAX]

No. CT/224/2019-C1.

Thiruvananthapuram, 27th September 2019.

In exercise of the powers conferred by sub-section (1) of section 5 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) (hereinafter referred to as the said Act) and in supersession to the Notification No. 6/2018-State Tax dated the 11th July, 2018, published in the Kerala Gazette No. 32, Volume VII, Part I, dated the 7th August, 2018, the Commissioner hereby appoint the authorities mentioned in column (1) with headquarters specified in column (2) to exercise the powers conferred u/s. 107 of the said Act within the area specified in column (3) of the schedule.

SCHEDULE

<i>Designation</i>	<i>Headquarters</i>	<i>Jurisdiction</i>
(1)	(2)	(3)
Deputy Commissioner (Appeals)	Thiruvananthapuram	Thiruvananthapuram
Deputy Commissioner (Appeals) I	Kollam	Kollam
Deputy Commissioner (Appeals) II	Kollam	Pathanamthitta, Alappuzha
Deputy Commissioner (Appeals)	Kottayam	Kottayam
Deputy Commissioner (Appeals) I	Ernakulam	Ernakulam
Deputy Commissioner (Appeals) II	Ernakulam	Ernakulam
Deputy Commissioner (Appeals) III	Ernakulam	Ernakulam
Deputy Commissioner (Appeals) IV	Ernakulam	Ernakulam
Deputy Commissioner (Appeals) V	Ernakulam	Idukki
Deputy Commissioner (Appeals)	Thrissur	Thrissur
Deputy Commissioner (Appeals)	Palakkad	Palakkad, Malappuram
Deputy Commissioner (Appeals) I	Kozhikode	Kozhikode, Wayanad
Deputy Commissioner (Appeals) II	Kozhikode	Kannur, Kasaragod

Joint Commissioner (Law) shall take measures to assign or re-distribute the pending cases/files under the said Act to the newly appointed Deputy Commissioner (Appeals) as per their jurisdiction with immediate effect.

TINKU BISWAL IAS,
Commissioner.